

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 577: MAINE ESTATE TAX after 2012**

**§4118. CIVIL ACTION BY STATE; BOND**

Personal representatives are liable to the State on their administration bonds for all taxes assessable under this chapter and interest on those taxes. If no administration bond is otherwise required and except as otherwise provided in this section, the judge of probate, notwithstanding any provision of Title 18-A, shall require a bond payable to the judge or the judge's successor sufficient to secure the payment of all estate taxes and interest conditioned in substance to pay all estate taxes due to the State from the estate of the deceased with interest thereon. A bond to secure the payment of estate taxes is not required when the judge of probate finds that any estate tax due and to become due the State is reasonably secured by the lien upon real estate as provided in this chapter or by any other adequate security. An action for the recovery of estate taxes and interest lies on either of the bonds. [ 2011, c. 380, Pt. M, §9 (NEW). ]

**SECTION HISTORY**

2011, c. 380, Pt. M, §9 (NEW).

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